

**Illinois Department of Revenue
Regulations**

Title 86 Part 396 Section 396.115 Jurisdictional Questions

TITLE 86: REVENUE

PART 396

METRO-EAST PARK AND RECREATION DISTRICT SERVICE OCCUPATION TAX

Section 396.115 Jurisdictional Questions

- a) When used in this Part, "district" means the Metro-East Park and Recreation District created under the Metro-East Park and Recreation District Act.
- b) If the Illinois Service Occupation Tax on a transaction is being remitted to the Department by the serviceman, the serviceman shall also pay Metro-East Park and Recreation District Service Occupation Tax to the Department on the same transaction if the serviceman's place of business is located in the district.